CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN Y TẾ VIỆT NHẬT

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JAPAN VIETNAM MEDICAL INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY

INTERIM SEPARATE FINANCIAL STATEMENTS

From 01/07/2025 to 30/09/2025

CONTENTS

JAPAN VIETNAM MEDICAL INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY

From 01/07/2025 to 30/09/2025

REPORT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of JAPAN VIETNAM MEDICAL INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY (the "Company") presents its report and the Company's interim Separate financial statements period from 01/07/2025 to 30/09/2025.

THE COMPANY

Japan Vietnam Medical Investment and Development Joint Stock Company ("the Company") formerly was establised under the Certificate of Business Registration No. 0101178800 dated 27 September 2010 issued by the Hanoi Department of Planning and Investment and registered for the 22st change on 14 July 2025.

BOARD OF MANAGEMENT, BOARD OF GENERAL DIRECTORSS AND BOARD OF SUPERVISION

The members of the Board of Management during the fiscal period and to the reporting date are:

Mr. Nguyen Hai Ha	Chairman	(To 21/04/2025)
Mr. Vu Khanh Din	Chairman	(Since 21/04/2025)
Mr. Pham Thanh Nam	Vice Chairman	
Mrs Nguyen Thi Hanh	Member of BOD	
Mr. Nguyen Thi Phuong	Member of BOD	
Mr. Nguyen Van Chi	Member of BOD	

The member of the Board of Directors during the fiscal period and to the reporting date are:

- Mr. Vu Van Toan	CEO	(Since 24 April 2025)
- Mr. Pham Thanh Nam	CEO	(To 24 April 2025)
- Mr. Vu Van Toan	Deputy CEO	(To 24 April 2025)
- Mrs. Do Thi Ngoc Hoa	Deputy CEO	(To 1 April 2025)

The members of the Board of Supervision are:

Mr. Do Duc Hiep	Head	(Since 21 April 2025)
Mr. Nguyen Van Vy	Head	(To 21 April 2025)
Ms. Dang Thi Ha Giang	Member	
Ms. Nguyen Thi Tien Chi	Member	(To 21 April 2025)
Ms. Nguyen Vu Y Tan	Member	(Since 21 April 2025)

STATEMENT OF THE BOARD OF GENERAL DIRECTORS'S RESPONSIBILITY IN RESPECT OF THE INTERIM SEPARATE FINANCIAL STATEMENTS

The Board of General Directors is responsible for the interim Separate financial statements which give a true and fair view of the financial position of the Company, its operating results and its cash flows for the year. In preparing those interim Separate financial statements, the Board of General Directors is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the interim Separate financial statements;
- Prepare and present the interim Separate financial statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of interim Separate financial statements;
- Prepare the interim Separate financial statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of General Directors is responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at any time and to ensure that the interim Separate financial statements comply with the registered accounting system. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

We, The Board of General Directors, confirm that the interim Separate financial statements give a true and fair view of the financial position As at 30 September 2025, its operation results and cash flows in the period from 01/07/2025 to 30/09/2025 of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of interim Separate financial statements.

On behalf of the Board of General Directors

M.S.D.N: 0101178800 - C.T.C.P
CÔNG TY
CỔ PHẦN
ĐẦU TƯ VÀ
PHÁT TRIỂN Y TẾ
VIỆT NHẬT
P. LÁNG - TP. HÀ NỘI

Vu Van Toan
General Director
Hanoi, 30 Oct 2025

Unit: VND

ASSETS	Codes	Notes	Ending balance	Opening balance
A - CURRENT ASSETS (100 = 110 + 120 + 130 + 140 + 150)	**100**		**674,542,884,365**	**557,894,874,505**
I. Cash and cash equivalents	**110**	**V.1**	**17,329,716,077**	**18,565,353,017**
1. Cash	111		15,909,716,077	18,415,353,017
2. Cash equivalents	112		1,420,000,000	150,000,000
II. Short-term investments	**120**		**13,130,100,000**	**180,100,000**
3. Investments held to maturity	123	**V.2.1**	13,130,100,000	180,100,000
III. Short-term receivables	**130**		**509,055,316,272**	**385,418,335,040**
1. Short-term trade receivables	131		175,442,846,251	369,809,235,800
2. Short-term advances to suppliers	132		128,578,925,723	326,789,504,655
3. Short-term loan receivables	135		4,576,315,789	8,700,000,000
4. Other short-term receivables	136	**V.5**	231,675,949,447	730,385,162,175
5. Allowance for doubtful debts	137		(31,218,720,938)	(1,050,265,567,590)
IV. Inventories	**140**	**V.6**	**134,640,826,251**	**152,678,416,996**
1. Inventories	141		155,566,499,823	171,977,173,435
2. Allowance for devalutaion of inventories	149		(20,925,673,572)	(19,298,756,439)
V. Other current assets	**150**		**386,925,765**	**1,052,669,452**
1. Short-term prepaid expenses	151	**V.7**	349,524,497	510,268,197
2. Value added tax deductibles	152		37,401,268	537,459,487
3. Other receivables from State Budget	153		-	4,941,768

ASSETS	Codes	Notes	Ending balance	Opening balance
B - NON-CURRENT ASSETS (200 = 210 + 220 + 230 + 240 + 250 + 260)	**200**		**302,971,410,624**	**272,980,181,696**
I. Long-term receivables	**210**		**1,096,177,762**	**29,231,377,329**
1. Long-term trade receivables	211		140,177,762	28,275,377,329
6. Other long-term receivables	216	**V.5**	956,000,000	111,706,000,000
7. Allowance for long-term doubtful receivables	219		-	(110,750,000,000)
II. Fixed assets	**220**		**60,411,263,615**	**68,294,033,918**
1. Tangible fixed assets	221	**V.8**	60,386,560,523	68,232,276,134
Historical cost	*222*		*420,798,799,657*	*434,199,019,398*
Accumulated depreciation	*223*		*(360,412,239,134)*	*(365,966,743,264)*
3. Intangible fixed assets	227	**V.10**	24,703,092	61,757,784
Historical cost	*228*		*3,610,757,500*	*3,610,757,500*
Accumulated depreciation	*229*		*(3,586,054,408)*	*(3,548,999,716)*
IV. Long-term assets in progress	**240**		**15,416,547,919**	**1,713,425,261**
2. Construction in progress	242	**V.12**	15,416,547,919	1,713,425,261
V. Long-term financial investments	**250**		**217,550,000,000**	**164,750,000,000**
1. Investments in subsidiaries	251		97,603,000,000	97,603,000,000
1. Investments in associates	252	**V.2.5**	750,000,000	750,000,000
2. Other long-term investments	253	**V.2.3**	192,800,000,000	140,000,000,000
3. Allowance for long-term investments	254		(73,603,000,000)	(73,603,000,000)
VI. Other long-term assets	**260**		**8,497,421,328**	**8,991,345,188**
1. Long-term prepaid expenses	261	**V.7**	8,497,421,328	8,991,345,188
TOTAL ASSETS (270 = 100 + 200)	**270**		**977,514,294,989**	**830,875,056,201**

Unit: VND

RESOURCES	Codes		Ending balance	Opening balance
C - LIABILITIES (300 = 310 + 330)	**300**		**390,985,005,770**	**287,468,687,426**
I. Current Liabilities	**310**		**390,985,005,770**	**287,468,687,426**
1. Short-term trade payables	311	**V.14**	50,386,606,400	87,711,095,057
2. Short-term prepayments from customers	312	**V.15.1**	29,898,234,350	11,672,686,600
3. Taxes and other payables to State Budget	313	**V.16**	11,413,307,182	25,316,866,145
4. Payables to employees	314		1,490,218,713	5,550,182,265
5. Short-term accured expenses	315	**V.17**	7,640,477,198	9,008,734,799
7. Other short-term payables	319	**V.19**	4,514,658,534	1,946,821,070
8. Short-term loans and finance leases	320	**V.20**	277,316,800,737	140,628,685,046
9. Provison for short-term payables	321		8,324,702,656	5,633,616,444

RESOURCES	Codes		Ending balance	Opening balance
D - EQUITY (400 = 410)	**400**		**586,529,289,219**	**543,406,368,775**
I. Owner's equity	**410**	**V.21**	**586,529,289,219**	**543,406,368,775**
1. Owner's contributed capital	411		1,125,001,710,000	1,125,001,710,000
- *Ordinary shares with voting rights*	*411a*		*1,125,001,710,000*	*1,125,001,710,000*
2. Share premium	412		402,288,328,850	402,288,328,850
5. Investment and development funds	418		19,211,235,252	19,211,235,252
5. Retained earnings	421		(959,971,984,883)	(1,003,094,905,327)
- *Retained earnings until last period*	*421a*		*(1,003,094,905,327)*	*(1,046,644,605,784)*
- *Retained earnings of this period*	*421b*		*43,122,920,444*	*43,549,700,457*
TOTAL RESOURCES (440 = 300 + 400)	**440**		**977,514,294,989**	**830,875,056,201**

Hanoi, 30 Oct 2025

Preparer	Chief Accountant	Chief Executive Officer
Nguyen Thi Lua	Nguyen Ngoc Cuong	Vu Van Toan

CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN Y TẾ VIỆT NHẬT

Unit: VND

ITEMS	Codes	Notes	Quarter III 2025	Quarter III 2024	Accumulated from the beginning to the end of this quater (This year)	Accumulated from the beginning to the end of this quater (Last year)
1. **Revenue from goods sold and services rendered**	01	VI.1	151,280,196,123	140,312,509,630	455,135,153,743	405,622,110,069
2. Revenue deduction	02	VI.2	-	35,595,238	151,076,190	40,695,238
3. Net Revenue from goods sold and services rendered	**10**		**151,280,196,123**	**140,276,914,392**	**454,984,077,553**	**405,581,414,831**
4. Cost of goods sold	11	VI.3	117,276,776,797	109,255,440,686	346,719,190,677	309,958,615,276
5. Gross profit from goods sold and services rendered (20=10-11)	**20**		**34,003,419,326**	**31,021,473,706**	**108,264,886,876**	**95,622,799,555**
6. Financial income	21	VI.4	462,156,649	3,651,179,333	4,925,727,446	13,882,274,140
7. Financial expenses	22	VI.5	3,887,837,849	930,765,798	10,370,749,045	2,667,833,247
Of which: interest expense	*23*		3,882,282,849	1,218,673,987	*8,299,796,815*	*3,856,184,080*
9. Selling expenses	25	VI.6	12,271,616,405	13,790,348,504	37,166,258,286	47,978,390,527
10. General and Administration expenses	26	VI.7	7,192,978,617	12,254,771,907	25,962,083,191	33,152,625,729
11. Operating profit (30=20+(21-22)+24-(25+26))	**30**		**11,113,143,104**	**7,696,766,830**	**39,691,523,800**	**25,706,224,192**
12. Other income	31	VI.8	2,737,801,935	3,302,846,818	14,445,957,128	9,208,872,526
13. Other expenses	32		58,626	244,917,236	233,830,373	1,230,266,310
14. Profit from other activities (40=31-32)	**40**		**2,737,743,309**	**3,057,929,582**	**14,212,126,755**	**7,978,606,216**
15. Accounting profit before tax (50=30+40)	**50**		**13,850,886,413**	**10,754,696,412**	**53,903,650,555**	**33,684,830,408**
16. Current coporate income tax	51	VI.9	2,770,177,283	2,150,939,282	10,780,730,111	6,736,966,081
18. Profit after tax (60=50-51-52)	**60**		**11,080,709,130**	**8,603,757,130**	**43,122,920,444**	**26,947,864,327**
19. Profit after tax of Parent Company	**61**		**11,080,709,130**	**8,603,757,130**	**43,122,920,444**	**26,947,864,327**

Hanoi, 30 Oct 2025

Preparer	Chief Accountant	Chief Executive Officer
Nguyen Thi Lua	Nguyen Ngoc Cuong	Vu Van Toan

CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN Y TẾ VIỆT NHẬT
M.S.D.N: 0101178800 - C.T.C.P - P. LÁNG - TP. HÀ NỘI

	ITEMS	Codes	Notes	Cumulative This period	Cumulative Last period
I.	**Cash flows from operating activities**				
	Profit before tax	***01***		***53,903,650,555***	***33,684,830,408***
	Adjustment for				
	Depreciation and amortization and goodwill	02		13,877,191,973	32,031,061,421
	Allowance and provisions	03		7,619,736,363	1,784,810,939
	Foreign exchange gain (loss) upon revaluation of monetary items denominated in foreign currency	04		260,293,890	4,357,000
	Gain/Loss from investing activities	05		(11,213,425,642)	(6,666,634,809)
	Interest expenses	06		8,299,796,815	3,856,184,080
	Other adjustments	07		-	-
	Operating profit before working capital movements	***08***		***72,747,243,954***	***64,694,609,039***
	Increase, decrease in receivables	09		(128,996,839,526)	58,576,902,786
	Increase, decrease in inventories	10		16,410,673,612	(64,105,643,198)
	Increase, decrease in payables (exclude interest expensex, CIT)	11		(31,076,568,038)	22,856,798,444
	Increase, decrease prepayments	12		654,667,560	2,807,370,725
	Increase, decrease in trading securities	13		-	-
	Interest paid	14		(8,215,003,097)	(3,897,828,510)
	Coporate income tax paid	15		(15,651,839,350)	(4,765,118,746)
	Net cash from operating activites	***20***		***(94,127,664,885)***	***76,167,090,540***
II.	**Cash flows from investing activities**				
	Acquisition of fixed assets and other long-term assets	21		(20,861,571,840)	(16,096,265,093)
	Proceeds from disposals of fixed assets and	22		2,918,704,545	8,915,908,242
	Cash outflow for lending, acquiring debt instruments of other entities	23		(493,550,000,000)	(467,200,000,000)
	Cash recovered from lending, selling debt instruments of other entities	24		508,722,368,422	240,210,000,000
	Cash outflow for investments in other entities	25		(99,726,000,000)	-
	Cash recovered from investments in other entities	26		46,926,000,000	-
	Interest earned, dividend an profit received	27		11,774,411,127	1,414,871,037
	Net cash from investing activities	***30***		***(43,796,087,746)***	***(232,755,485,814)***

ITEMS	Codes	Notes	Cumulative This period	Cumulative Last period
III. Cash flows from financial activities				
Proceeds from borrowings	33		464,381,846,385	156,516,362,938
Repayment for borrowings	34		(327,693,730,694)	(148,118,277,977)
Net cash from financial activities	*40*		*136,688,115,691*	*8,398,084,961*
Net cash during the period	**50**		**(1,235,636,940)**	**(148,190,310,313)**
			-	-
Cash and cash equivalents at the beginning	**60**	-	**18,565,353,017**	**151,569,877,551**
			-	-
Cash and cash equivalents at the ending	**70**	-	**17,329,716,077**	**3,379,567,238**

Hanoi, 30 Oct 2025

Preparer	Chief Accountant	Chief Executive Officer
Nguyen Thi Lua	Nguyen Ngoc Cuong	Vu Van Toan

CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN Y TẾ VIỆT NHẬT
M.S.D.N: 0101176806
P. LÁNG - TP. HÀ NỘI

1 Structure of ownership

Japan Vietnam Medical Investment and Development Joint Stock Company ("the Company") formerly was Japan Medical Equipment Joint Stock Company, operated under the Certificate of Business Registration No. 0101178800 dated 27 September 2010 issued by the Hanoi Department of Planning and Investment and registered for the 22th change on 14 Iuly 2025.

The Company's head office is located at Floor 24, Icon4 Building, No. 243A De La Thanh Street, Lang Ward, Hanoi City.

The Company's chartered capital is VND 1,125,001,710,000 equivalent to 112,500,171 shares, par value per share is VND 10,000.

Total employees of the group as at 30 September 2025 was 111 (at 01 January 2025 was 114)

1.2. Operating industry and principal activities

The Company's principal activities include:
- Wholesale of medical equipment and instruments;
- Lease of medical equipment and instruments;
- Associate investment medical equipments;
- General clinic, specialits clinic and dental clinic;
- Financial investment activities.

1.3. Normal production and business cycle

The Company's normal course of business cycle is no more than 12 months

1.4. Corporate structure

The Company have a branch located at No. 218 Tran Hung Dao Street, 11 Ward, 5 District, Ho Chi Minh City which operating in wholesales of medical machinery and equipments.
As at 30 September 2025, the Company have 02 subsidiaries and 01 associate company as follow:

Subsidiaries	Principal activites	Address	Ownership ratio	Voting right ratio	Principal activites
- Kyoto Medical Science Company Limited.,	No business operations in the first 9 months of the year	Floor 24, Icon4 Building, No. 243A De La Thanh Street, Lang Ward, Hanoi City.	100.00%	100%	Trading medical equipments
- Vietnam Japan Medical Technology Investment Joint Stock Company	General clinic, specialits clinic and dental clinic	Floor 1, No. 163 Hoang Cau Street, Dong Da Ward, Ha Noi City.	99.00%	99%	General clinic, specialits clinic and dental clinic

Subsidiaries	Principal activites	Address	Ownership ratio	Voting right ratio	Principal activites
- Viet Tin Medical Equipment Joint Stock Company	Traing medical equipments	No. 19 Vo Van Tan Street, 6 Ward, Ho Chi Minh City	25.00%	25%	General clinic, specialits clinic and dental clinic

2 ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

2.1 The Company's fiscal year begins on 01 January and ends on 31 December.

2.2 The currency unit used in accounting period is Vietnam Dong (VND)

3 ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM APPLIED

These financial statements are the separate financial statements of the parent company - Japan Vietnam Medical Development and Investment Joint Stock Company prepared for the year ended 30 September 2025.

The financial statements are expressed in Vietnamese Dong (VND) and prepared under the accounting principles in conformity with the Vietnamese corporate accounting system issued in pursuance of Circular No. 200/2014/TT-BTC dated 22 December 2014, Circular No. 53/2016/TT-BTC dated 21 March 2016 of Ministry of Finance, Vietnamese Accounting Standards, and the relevant statutory requirements applicable to financial reporting.

4 Estimates

The significant accounting policies, which have been adopted by the Company in the preparation of these financial statements, are as follows:

4.1 Basis of preparation of financial statements

The financial statements are prepared on the accrual basis (except for the information related to cash flows), under historical cost principle, based on the assumption of going concern.

4.2 Estimates

The preparation of financial statements in conformity with Vietnamese accounting standards, the Vietnamese corporate accounting system, and the relevant statutory requirements applicable to financial reporting requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. The actual number incurred may differ from the estimates and assumptions

4.3 Cash and cash equivalent

Cash reflects the full existing amount of the Company at the end of the accounting period, comprising cash on hand, demand deposits and cash in transit.

Cash equivalents include short-term investments with maturity less than 03 months since the date of investment, which can be converted easily into a certain amount of cash without any risk in conversion into cash at the reporting date and recorded following Vietnamese Accounting Standard No. 24 - Cash flow statement

4.4 Conversion of foreign currencies

During the period, transactions arising in foreign currencies are converted into VND at exchange rates ruling at the transaction dates or accounting book exchange rate. Foreign exchange differences arising from these transactions are recognized in financial income (if gain) and financial expense (if loss). Monetary items denominated in foreign currencies are translated using exchange rate ruling at the balance sheet date. Foreign exchange differences arising from revaluation are reflected in the foreign exchange rate differences account and the balance of this account is transferred to the financial income (if profit) or financial expense (if loss) at the end of the accounting period.

4.5 Held to maturity investment

Reflecting the investments that the Company has intention and ability to hold to maturity with remaining maturity not exceeding 12 months (short-term) and more than 12 months (long-term) from the reporting date (except trading securities), including time deposits (including treasury bills, promissory notes), bonds, commercial papers, preference stocks which the issuer is obliged to buy at a certain time in the future, held-to-maturity loans for the purpose of collecting periodic interest, other kinds of debt securities (e.g. investment in buying bad debts, etc.) and other held-to-maturity investments, not including those already presented in the items such as "cash equivalents", "receivables from short-term borrowings" and "receivables from long-term borrowings".

Held-to-maturity investments are initially recognized at cost, including purchase price and expenses related to the purchase of investments such as brokerage fees, transaction, advisory, tax fees and bank charges ... After initial recognition, these investments are recorded at recoverable value.

Interest incurred after the date of purchase of held-to-maturity investments, profit upon disposals or sale of held-to-maturity investments are recorded in financial income. Interest received before the investment date is deducted from the cost at the date of purchase.

The Company bases on the remaining term from the reporting date to classify held-to-maturity investments as long-term or short-term and perform revaluation of monetary items denominated in foreign currencies under the principle presented in note No. 4.4.

When having strong evidence indicating part or all of the investments may not be recoverable and the losses can be measured reliably, these losses are recorded in financial expenses in the year and reduced directly to the value of the investments. Provision for held-to-maturity investments is similar to receivables unlikely to recover, is made similarly to bad debts according to note No. 4.7.

4.6 Other investment

Investments in subsidiaries:

Reflecting the investments which the Company holds more than 50% voting rights and the right to control and govern the financial and operating policies of the investee (subsidiary) to gain economic benefits from the operation of such enterprise or the Company holds less than 50% voting rights but has below conditions:
-The other investors agreed to offer for the Company more than 50% of the voting rights;
-The Company has the right to govern the financial and operating policies under a statute or agreement;
-The Company has the right to appoint or remove the majority of the members of the Board of Directors or equivalent management level;
-The Company has the right to cast the majority of votes at the meetings of the Board of Directors or equivalent management level.

Investments in associates:

Reflecting the investments which the Company directly or indirectly holds from 20% to under 50% voting shares of the investee (associated company) without any other agreement.

Associated company is the company which the Company has significant influence but does not have right to control over the financial policies and activities. Significant influence represents the right to participate in making policy decisions about financial policies and business operations of the investee but not control those policies.

4.7 Receivables and provision for doubtful debts

Receivables are monitored detailed under the original terms, remaining terms at the reporting date, the receivable objects, receivable foreign currencies and other factors for the Company's management purpose. The classification of receivables comprised of trade receivables, and other receivables shall comply with the principles:
- Trade receivables include commercial receivables incurred from purchase-sale transactions, including receivables from sale of exported goods under the trust for other entities;
- Other receivables include non-commercial or non-trading receivables, including: receivables from loan interests, deposit interests, amount paid on behalf of another party; receivables which the export trustor must collect from the trustee; receivables from penalties, compensation; advances; pledges, collaterals, deposits, assets lending...

The company bases on the remaining term at the reporting date receivables to classify as long-term or short-term and the revaluation of monetary items denominated in foreign currencies according to the principles as presented in the note No. 4.4.

Receivables are recognised not exceeding the recoverable value. Provision for doubtful debts is made for receivables that are overdue for six months or more, or when the debtor is in difficulty of solvency due to dissolution, bankruptcy, or similar difficulties in accordance with the prevailing corporate accounting system.

4.8 Inventories

Inventories are stated at the lower of cost and net realisable value. Cost comprises purchase price, processing cost and other direct attributable expenses that have been incurred in bringing the inventories to their present location and condition. Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution. Cost is calculated using the weighted average method. Inventories are recorded by perpetual method.

The provision for the devaluation of inventories is the excess of the inventories' cost over their net realizable value at the accounting year end and made in accordance with prevailing corporate accounting system.

4.9 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Tangible fixed assets are recognized under the historical cost.
The costs of tangible fixed assets arising from purchases and self-constructions comprise all costs of bringing the tangible fixed assets to their working condition for their intended use.
The cost of self-construction or manufactured assets are the actual construction or manufacturing cost plus installation and test running costs.
Costs incurred after initial recognition are recorded as increase in the historical cost of assets if they actually improve the current status in comparison with the initial standard status of the assets, such as:

-Parts of the tangible fixed asset are modified to extend their useful life or to increase their capacity; or
-Parts of the tangible fixed asset are upgraded to substantially increase product quality; or
-New technology process is applied to reduce operation expenses of the assets in comparison with before.

The costs incurred for repairs and maintenance aims to restore or maintain the ability to bring the economic benefits of the assets according to the initial standard status, do not meet one of the above conditions, are recognized in the operation costs during the year.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives in accordance with Circular No. 45/2013/TT-BTC dated 25/04/2013 of the Ministry of Finance. The estimated useful lives are as follows:

	Years
Buildings and structures :	05
Machinery and equipment:	03 - 12
Motor vehicles:	06 - 10
Office equipment:	03 - 06

Loss or gain resulting from sales and disposals of tangible fixed assets is the diffirence between proceed from sales or disposals of assets and their residual valuwes and is recognized in the income statement

4.10 Intangible assets and amortisation

Intangible assets comprise software and are stated at cost less accumulated amortization. Software is measured initially at purchase cost and is amortized on a straight-line basis over an estimated useful life from 03 years to 06 years.

4.11 Construction in progress

The construction in progress is recorded at cost, including expenses directly related to (including borrowing costs by the Company's accounting policy) properties in the course of construction for production, equipment installed for the purpose of manufacturing, rental and management as well as related expenses to repairs of fixed assets. Depreciation of these assets, on the same basis as other assets, commences when the assets are ready for their intended use.

4.12 Prepaid expenses

Prepaid expenses are expenses which have already been paid but relate to results of operations of multiple accounting periods. The Company's prepaid expenses include the value of tools and supplies, cost of repairing Machinery and Equipments and others

4.13 Payables

The payables are monitored detailed under the original terms, the remaining terms at the reporting date, the payable objects, type of payables denominated in foreign currency and other factors according to the Company's management purpose. The classification of payables such as trade payables, other payables must be implemented the following principles:
-Trade payables include commercial payables incurred from purchase-sale transactions, including payables when imported goods under the trust;
- Other payables include non-commercial or non-trading payables, including: payables for loan interest, dividend and earning payables; payables for financial investments; amount paid for the third party; amount which the truster receives from relevant parties to pay under the entrusted import-export transactions; asset borrowings; payables for penalties, compensation; surplus assets without reason; payables for social insurance, medical insurance, unemployment insurance, trade union; collaterals, deposits received, etc.

The company bases on the remaining terms of payables at the reporting date to classify as long-term or short-term and perform revaluation of monetary items denominated in foreign currencies according to the principles as presented in the note No. 4.4.

The payables are recorded not less than the payment obligations. In the case of there is evidence that a loss likely occurs, the Company recognizes immediately a payable under the prudent principle.

4.14 Payable provisions

Provision for liabilities is recognized only if the following conditions are fulfilled: The Company is responsible for current liabilities (legal liability or joint liability) due to consequences of any happened event; Possible decrease in economic benefits requires the settlement of liabilities; and Provide a reliable estimation of liabilities' value.

Provision for liabilities is recorded at the best estimate of the amount paid for current liabilities as at the end of the accounting period.

4.15 Loans and finance lease liabilities

The loans and finance lease liabilities are monitored detailed for each loan object, loan agreement, and loan asset; for the term of loan and finance lease liabilities and type of foreign currency (if any). The loans and finance lease liabilities with the remaining term more than 12 months from the reporting date are presented as long-term loans and finance lease liabilities. The due loans and finance lease liabilities within the next 12 months from the reporting date are presented as short-term loans and finance lease liabilities

4.16 Borrowing costs

Borrowing costs include interests and other costs incurred directly related to the loans.

Borrowing cost is charged to operating expenses during the period when incurred, except for borrowing costs directly attributable to the construction or production of qualifying assets with appropriate time (more than 12 months) to put into use for the intended purposes or sales, which recorded in the value of capitalized assets whether it is subject to the fulfillment of certain conditions of Vietnamese Accounting Standard No. 16 - Borrowing cost. Borrowing costs directly attributable to the construction of fixed assets, investment properties can be capitalized even though the construction is less than 12 months.

4.17 Revenue recognition

Revenue from the sale of goods shall be recognized if it simultaneously meets the following conditions:

(a)The Company has transferred the majority of risks and benefits associated with the right to own the products or goods to the buyer;
(b)The Company no longer holds the right to manage the goods as the goods owner, or the right to control the goods;
(c) revenue has been determined with relative certainty. When contracts define that buyers are entitled to return products, goods purchased under specific conditions, the Company shall only record turnovers if such specific conditions no longer exist and buyers are not entitled to return products, goods (unless the customer is entitled to return the goods under the form of exchange for other goods or services);
(d)The Company has gained or will gain economic benefits from the good sale transaction; and
(e)It is possible to determine the costs related to the goods sale transaction.

Revenue recognition from services rendered if simultaneously satisfying the following conditions:

(a) Revenue is measured reliably. When the contracts define that the customers are entitled to return service purchased under specific conditions, the Company shall only record revenue if such specific conditions do not exist and the customers are not entitled to return services provided;
(b)The Company received or will receive economic benefits from the sale transactions;
(c)The completed work is determined at the reporting date; and
(d)Incurred costs for the transaction and the costs to complete the transaction of providing such services is determined.

Revenue from financial activities includes: comprises deposit interest, profit from bond investment, profit from financial investment cooperation contract, discounted payments, gains from foreign exchange differences and others (if any).

Other income reflects income arising from the events or separate transactions with normal business operations of the Company, besides the above revenue.

4.18 Taxation

Corporate income tax represents the sum of the tax currently payable and deferred tax. The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit before tax as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

Deferred tax is recognized on differences between the carrying amounts of assets and liabilities and its tax base in the financial statements and is recognized using the balance sheet method. Deferred tax liability should be recognized for all taxable temporary differences, and deferred tax asset shall be recognized when it is probable that taxable profit will be available against so that temporary differences are deductible.

Deferred tax is calculated at the tax rates that are expected to apply in the year when the liability is settled or the asset realized. Deferred tax is recognized in the income statement, and recognized in the equity only when it relates to items charged or credited directly to equity.

Deferred tax assets and liabilities are offset when the company has a legally enforceable right to set off current tax assets against current tax liabilities, and when the deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same tax authority and the Company intends to settle its current tax assets and liabilities on a net basis.

The determination of the taxes borne by the Corporation is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

4.19 Related parties

The parties are regarded as related parties of the Company if they have the ability to control or exercise significant influence over the Company in making financial and operating decisions or have the same key management personnel or jointly managed by another Company.

Individuals with the direct or indirect voting rights can impact significantly to the Company, including close family members of these individuals (parents, spouses, children, siblings).

Key management personnel have authority and responsibility for planning, managing and controlling the operation of the Company: the directors, the managers of the Company and close family members of these individuals.

The companies managed by these individuals mentioned above with direct or indirect voting rights or through these rights they can have a significant impact on the Company, including the companies owned by the leaders or major shareholders of the Company and the companies have the same key management personnel.

5. Cash and cash equivalents

	30-Sep-25	**01-Jan-25**
Cash in bank	15,909,716,077	18,415,353,017
Total	**15,909,716,077**	**18,415,353,017**
Cash equivalents	1,420,000,000	150,000,000
Total Cash and cash equivalents	**17,329,716,077**	**18,565,353,017**

6 Financial Investment

6.1 *Short-term investments held to maturity*

	30-Sep-25	**01-Jan-25**
Term - Deposit	13,130,100,000	*180,100,000*
Total	**13,130,100,000**	**180,100,000**

6.2 *Other short-term investments*

	30-Sep-25		**01-Jan-25**	
	Value	*Provision*	*Value*	*Provision*
Investments in associates	***97,603,000,000***	***(72,853,000,000)***	***97,603,000,000***	***(72,853,000,000)***
- Kyoto Medical Science Ltd.	*72,853,000,000*	*(72,853,000,000)*	*72,853,000,000*	*(72,853,000,000)*
- MIDS	*24,750,000,000*		*24,750,000,000*	
Investments in joint ventures	***750,000,000***	***(750,000,000)***	***750,000,000***	***(750,000,000)***
- Viet Tin Medical Devices JSC	*750,000,000*	*(750,000,000)*	*750,000,000*	*(750,000,000)*
Investments in other entities	***192,800,000,000***		***140,000,000,000***	
TNG Investment and Construction Company Limited	*140,000,000,000*		*140,000,000,000*	
Company B	*52,800,000,000*		-	
Total	**291,153,000,000**	**(73,603,000,000)**	**238,353,000,000**	**(73,603,000,000)**

6.3 *Investments in associates*

	30-Sep-25		01-Jan-25	
	Value	*Provision*	*Value*	*Provision*
Investments in joint ventures	*750,000,000*	*(750,000,000)*	*750,000,000*	*(750,000,000)*
- Viet Tin Medical Devices JSC	*750,000,000*	*(750,000,000)*	*750,000,000*	*(750,000,000)*

7 Short-term trade receivables

	30-Sep-25	01-Jan-25
A1 Investment JSC	-	88,842,829,825
Huong Dong Comercial JSC	-	46,926,815,439
Triet Ton Tien Medical Devices JSC	-	17,538,520,392
Cho Ray Hospital	8,579,312,000	-
Nghe An General Friendship Hospital	9,542,060,000	1,810,500,000
HOAN MY TECHNOLOGY DEVELOPMENT INVESTMENT COMPANY LIMITED	26,738,404,395	681,924,000
Bach Mai Hospital	12,317,369,780	3,368,400,000
Other Customers	118,265,700,076	210,640,246,144
Total	**175,442,846,251**	**369,809,235,800**

8 Short-term advances to suppliers

	30-Sep-25	01-Jan-25
JWB Co.	-	190,230,906,514
Nishimura Medical Instrument Co.,Ltd	-	29,872,783,121
Medical Devices Ltd Company	-	24,725,000,000
Kyoto Medical Science Co., Ltd.	-	23,763,256,592
RC Pharmaceutical and Medical Equipment Production & Trading Co., Ltd.	-	21,080,000,000
An Thanh Phat Medical Devices Ltd, Company	12,240,360,000	12,240,360,000
HAI PHAT MEDICAL EQUIPMENT COMPANY LIMITED	93,395,000,000	2,380,843,957
Other Customers	22,943,565,723	22,496,354,471
Total	**128,578,925,723**	**326,789,504,655**

9 Other receivables

	30-Sep-25	01-Jan-25
Short-term		
Receivables from interests	238,894,719	7,676,099,434
Advances	12,391,934,229	78,314,763,458
Deposit	355,109,352	427,328,242
Prepayments, guarantee and payment on behalf	-	403,295,265,000
Shortage of assets awaiting resolution	-	3,464,052,986
Receivable of BCC	216,025,000,000	236,200,000,000
Others	2,663,935,467	1,007,653,055
Total	**231,674,873,767**	**730,385,162,175**
Long -term		
Mortgages	956,000,000	956,000,000
Triet Ton Tien Medical Devices JSC	-	110,750,000,000
Total	**956,000,000**	**111,706,000,000**

(1) Amounts that Compay prepaid, guarant, and paid on behalf relating to key managerial predecessors before 2015

(2) Capital contribution according to the Capital Contribution Contract for the medical associate project No 01/TTT-JVC/HĐGV on 22 September 2014 between JVC and Triet Ton Tien JSC to carry out the medical device associate project at the Hospital. Company defines that it can not gain benefit from this contract and mada a provision of 100% for damages from 31 Mar 2016.

(3) Are financial investing cooperation amount with partners with a view to make profit, the cooperative periods are from 6 to 12 months
On March 26, 2025, the Company issued Resolution No. 2603/2025/NQ-HĐQT-JVC regarding to the write-off of fully provisioned bad debts, which have been transferred off-balance sheet for monitoring purposes. Total: 584.571.745.440 VND

10 DOUBTFUL DEBTS

Receivables that are overdue or not yet due but are doubtful of collection

	30-Sep-25			01-Jan-25		
	Historical cost	*Allowance*	*Recoverable Amount*	*Historical cost*	*Allowance*	*Recoverable Amount*
Short-term receivables						
A1 Investment JSC				88,842,829,825	(88,842,829,825)	
Huong Dong Comercial JSC				46,926,815,439	(46,926,815,439)	
Triet Ton Tien Medical Devices JSC				17,538,520,392	(17,538,520,392)	
16A Ha Dong Ltd Company				15,576,130,000	(15,576,130,000)	
Medical Devices and Project Ltd Company				10,797,500,000	(10,797,500,000)	
Huu nghi Viet Duc Hospital	3,231,100,000	(1,615,550,000)	1,615,550,000			
Song Viet Ltd. Company	1,896,450,000	(1,896,450,000)				
Other Customers	3,642,727,950	(2,099,901,682)	1,542,826,268	74,388,136,878	(66,968,991,438)	7,419,145,440

	30-Sep-25			01-Jan-25		
	Historical cost	*Allowance*	*Recoverable Amount*	*Historical cost*	*Allowance*	*Recoverable Amount*
Advance payments to suppliers						
JWB Co.				190,230,906,514	(190,230,906,514)	
Kyoto Medical Science Co., Ltd.				23,763,256,592	(23,763,256,592)	
Nishimura Medical Instrument Co.,Ltd				29,872,783,121	(29,872,783,121)	
Medical Devices Ltd Company				24,725,000,000	(24,725,000,000)	
RC Pharmaceutical and Medical Equipment Production & Trading Co				21,080,000,000	(21,080,000,000)	
Gold Lite Pte. Ltd				14,851,200,000	(14,851,200,000)	

	30-Sep-25			01-Jan-25		
	Historical cost	*Allowance*	*Recoverable Amount*	*Historical cost*	*Allowance*	*Recoverable Amount*
An Thanh Phat Medical Devices Ltd, Company	12,240,360,000	(12,240,360,000)				
Toan Dan Law Firm Co., Ltd.	2,022,597,471	(2,022,597,471)				
Other Customers				18,454,162,531	(13,915,227,044)	4,538,935,487

	30-Sep-25			01-Jan-25		
	Historical cost	*Allowance*	*Recoverable Amount*	*Historical cost*	*Allowance*	*Recoverable Amount*
Total value of overdue other receivables						
Triet Ton Tien Medical Devices JSC (Short-term + Long-term)				426,110,806,472	(426,110,806,472)	
Huong Dong Comercial JSC				87,934,458,528	(87,934,458,528)	
Other Customers	11,354,661,785	-11,354,661,785		81,881,142,225	(81,881,142,225)	
Total	**34,387,943,136**	**(31,229,520,938)**	**3,158,376,268**	**1,172,973,785,491**	**(1,161,015,567,590)**	**11,958,080,927**

Long-term receivables and loans

	30-Sep-25			01-Jan-25		
	Historical	*Allowance*	*Recoverable Amount*	*Historical cost*	*Allowance*	*Recoverable Amount*
MIDS	140,177,762		140,177,762	28,275,377,329		28,275,377,329
Total	**140,177,762**		**140,177,762**	**28,275,377,329**		**28,275,377,329**

11 Inventories

	30-Sep-25		01-Jan-25	
	Historical cost	*Allowance*	*Historical cost*	*Allowance*
Goods in transit	6,677,772,638	-	8,971,969,181	-
Work in progress	166,929,663	-	1,042,368,808	-
Goods for sales	125,927,115,572	(20,297,829,894)	158,034,417,380	(19,062,849,741)
Goods on consignment	22,794,681,950	-	3,928,418,066	(235,906,698)
Total	**155,566,499,823**	**(20,297,829,894)**	**171,977,173,435**	**(19,298,756,439)**

12 Prepaid expenses

		30-Sep-25	01-Jan-25
Short-term			
Dispatched tools and supplies		24,054,944	135,616,161
Others	-	325,469,553	374,652,036
Total		**349,524,497**	**510,268,197**
Long-term			
Dispatched tools and supplies		228,033,990	648,209,454
Spare parts and replacement components		3,970,389,092	2,607,372,023
Warehouse and structural repair expenses		4,298,998,246	5,464,056,239
Others			271,707,472
Total		**8,497,421,328**	**8,991,345,188**

13 Tangible fixed assets
Appendix No. 01

14 Intangible fixed assets
Appendix No. 02

15 Long-term assets in progress

	30-Sep-25	01-Jan-25
Construction in progress	15,416,547,919	1,713,425,261
Total	**15,416,547,919**	**1,713,425,261**

16 Short-term trade payables

	30-Sep-25		01-Jan-25	
	Outstanding balance	*Repayment capability amount*	*Outstanding balance*	*Repayment capability amount*
FujiFilm Vietnam Co.,Ltd	29,984,722,450	29,984,722,450	48,960,720,612	48,960,720,612
Danh Medical Instruments Ltd. Company			17,925,060,598	17,925,060,598
Konica Minolta, Inc	5,003,441,572	5,003,441,572	16,978,185,518	16,978,185,518
UNITED IMAGING HEALTHCARE HONG KONG LIMITED (UI) -	11,941,890,000	11,941,890,000		
Others	3,456,552,378	3,456,552,378	3,847,128,329	3,847,128,329
Total	**50,386,606,400**	**50,386,606,400**	**87,711,095,057**	**87,711,095,057**

17 Prepayments from customers

	30-Sep-25	01-Jan-25
SAI GON NAM DINH GENERAL CLINIC JSC		4,892,500,000
National Hospital of Pediatrics		1,797,075,000
Tam Viet Technical Service Commercial Investing Co.,LTD		1,330,000,000
108 Military Central Hospital		1,673,264,340
Hop Luc General Hospital One Member Limited Liability Company	23,300,690,000	
Others	6,597,544,350	1,979,847,260
Total	**29,898,234,350**	**11,672,686,600**

18 Taxes and other payables to State Budget
Appendix No. 03

19 Short-term Accrued Expenses

	30-Sep-25	01-Jan-25
Profesional consulting expense	5,303,255,718	5,538,465,918
Payables for BCC individuals		1,995,208,042
Salary expenses	2,119,155,779	1,341,788,856
Interest Expense	218,065,701	133,271,983
Total	**7,640,477,198**	**9,008,734,799**

20 Other payables

Short-term other payables	30-Sep-25	01-Jan-25
Trade union fee,SHUI	249,179,536	-
Payables of received BCC capital	-	867,104,158
Deposits and collaterals received	59,500,000	59,500,000
Others	4,205,978,998	1,020,216,912
Total	**4,514,658,534**	**1,946,821,070**

(1) Payables related to capital contributions received from individuals under business cooperation contracts for the purchase of assets located at hospitals.

21 Loans and finance leases

Appendix No. 04

22 *Changing in owner's equity*

Appendix No. 05

23 Equity

	30-Sep-25 VND	%	01-Jan-25 VND	%
Contributed capital	1,125,001,710,000	100%	1,125,001,710,000	100%
Total	**1,125,001,710,000**	**100%**	**1,125,001,710,000**	**100%**

Capital transactions with owners and dividend distribution, profit sharing:

	30-Sep-25	01-Jan-25
Paid-in equity		
+ Opening balance	1,125,001,710,000	1,125,001,710,000
+ Ending balance	**1,125,001,710,000**	**1,125,001,710,000**
Devidend, profit distributed	-	-

24 Revenue from goods sold and services rendered

	This period	Last period
Revenue from goods sold	138,779,228,406	121,589,123,071
Revenue from services rendered	5,579,923,680	3,508,520,937
Other revenue	6,921,044,037	15,214,865,622
Total	**151,280,196,123**	**140,312,509,630**

Revenue from related parties		
- MIDS	523,674,891	1,025,055,955
- Tasco Joint Stock Company	23,083,200	23,083,200
Total	**546,758,091**	**1,048,139,155**

25 Revenue deduction

	This period	Last period
Revenue deduction		35,595,238
Total	**-**	**35,595,238**

26 Cost of goods sold and services rendered

	This period	Last period
Cost of goods sold	113,454,378,805	96,747,858,677
Cost of services rendered	553,916,251	2,797,079,242
Cost of leasing investment properties	2,640,638,063	8,608,210,552
Allowance for devalutaion of inventories	627,843,678	1,102,292,215
Total	**117,276,776,797**	**109,255,440,686**

27 Financial Income

	This period	Last period
Bank and loan interest	119,876,917	1,742,426,303
Profit from financial investment cooperation contract	312,160,231	48,254,400
Profit from financial investment cooperation contract	30,119,501	
Profit from financial investment cooperation contract		1,860,498,630
Total	**462,156,649**	**3,651,179,333**

28 Financial Expenses

	This period	Last period
Interest expenses	3,882,282,849	1,218,673,987
Realised exchange loss	5,555,000	739,486,345
Unrealised exchange loss		4,357,000
Provision for diminution in value of trading securities and impairment loss from investment		(1,031,751,534)
Total	**3,887,837,849**	**930,765,798**

29 Selling expenses

	This period	Last period
Raw materials	104,663,518	191,950,925
Labour expenses	5,280,491,668	7,559,660,798
Depreciation expenses	1,074,632,733	1,184,775,953
Provision/Reversal of provision for product warranty	1,022,691,485	
Expenses of outsourcing services	3,676,255,583	3,773,606,010
Other expenses in cash	1,112,881,418	1,545,162,998
Total	**12,271,616,405**	**14,255,156,684**

30 Administrative expenses

	This period	Last period
Labour expenses	4,312,404,655	3,941,261,701
Tools and stationery expenses	228,609,261	111,272,561
Depreciation expenses	145,057,910	274,225,924
Provision expenses	93,127,996	349,104,899
Expenses of outsourcing services	1,670,523,735	1,493,083,457
Other expenses in cash	743,255,060	6,867,859,215
Total	**7,192,978,617**	**13,036,807,757**

31 Other income

	This period	Last period
Gain from liquidation, disposal of fixed assets	10,066,741	1,720,862,931
Gains from revaluation of assets	2,727,705,836	1,580,935,917
Others	29,358	1,047,970
Total	**2,737,801,935**	**3,302,846,818**

32 OTHER EXPENSES

	This period	Last period
Loss from liquidation, disposal of fixed assets		-
Others	58,626	244,917,236
Total	**58,626**	**244,917,236**

33 Corporate income tax expense

	This period	Last period
Corporate income tax expense calculated on taxable income for the	2,770,177,283	2,150,939,282
Total current corporate income tax expense	**2,770,177,283**	**2,150,939,282**

Current corporate income tax payable is determined based on the taxable income for the current year. The Company's taxable income differs from the profit or loss reported in the Statement of Profit or Loss because taxable income excludes items of income and expenses that are subject to taxation or deductible in other periods, as well as items that are non-taxable or non-deductible for tax purposes. The current corporate income tax payable is calculated using the tax rates enacted as of the end of the interim reporting period.

34 OFF STATEMENT OF FINANCIAL POSITION ITEMS

Foreign currencies

	30/09/2025	01/01/2025
- USD	100	100

Doubtful debts written-off -

Object	Value	Solving Time	Reason
Trade receivables	59,267,731,518	31/03/2025	Unrecoverable
Other receivables	13,612,130,439	31/03/2025	Unrecoverable
Trade receivables	240,679,310,430	31/03/2025	Unrecoverable
Advances to suppliers	307,847,523,800	31/03/2025	Unrecoverable
Other receivables		31/03/2025	Unrecoverable
	584,571,745,440		
	-		

35 SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

Outstanding balances up to the reporting date are as follows:

	Relation	30/09/2025 VND	01/01/2025 VND
Short-term prepayments to suppliers			
'- Kyoto Medical Science Ltd.	Subsidiary company		23,763,256,592
Other short-term receivables			
- MIDS	Subsidiary company	11,658,320,627	27,413,274,667
- Tasco Joint Stock Company	Related Company	34,127,520	32,918,400
Short-term prepayments from			
- MIDS	Subsidiary company		11,200,000,000
Short-term prepayments from			
- MIDS	Subsidiary company	0	

Transactions with Related Parties as follow:	This Period	Last Period
Remuneration of the Board of Directors, the Board of Supervisors, and the Board of Management	1,075,900,000	1,515,728,766

Preparer	Chief Accountant	Chief Executive Officer
Nguyen Thi Lua	Nguyen Ngoc Cuong	Vu Van Toan

M.S.D.N: 0101178800 - C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN Y TẾ VIỆT NHẬT
P. LÁNG - TP. HÀ NỘI

Appendix No. 01

13 Tangible Fixed Assets

	Buildings and structures	Machinery	Office Equipments	Trasportation Vehicle	Others	Total
	VND	VND	VND	VND	VND	VND
HISTORICAL COST						
Balance on 01 Jan 2025	**4,695,208,182**	**416,923,279,599**	**3,140,438,021**	**9,440,093,596**	-	**434,199,019,398**
Purchasing	-	5,259,802,331	325,010,488	1,573,636,363	-	7,158,449,182
Liquidation, disposal	-	(17,000,857,255)	(325,010,488)	-	-	(17,325,867,743)
Other increase/decrease	-	(3,232,801,180)	-	-	-	(3,232,801,180)
Balance on 30 Sep 2025	**4,695,208,182**	**401,949,423,495**	**3,140,438,021**	**11,013,729,959**	-	**420,798,799,657**
ACCUMULATED DEPRECIATION						
Balance on 01 Jan 2025	**2,967,027,923**	**356,800,528,395**	**1,652,239,939**	**4,546,947,007**	-	**365,966,743,264**
Depreciation	704,281,230	12,073,883,775	272,290,644	789,681,632	-	13,840,137,281
Liquidation, disposal	-	(16,086,699,423)	(19,386,320)	(262,418,182)	-	(16,368,503,925)
Other increase/decrease	-	(3,026,137,486)	-	-	-	(3,026,137,486)
Balance on 30 Sep 2025	3,671,309,153	**349,761,575,261**	**1,905,144,263**	**5,074,210,457**	-	**360,412,239,134**
CARRYING AMOUNT						
Balance on 01 Jan 2025	**1,728,180,259**	**60,122,751,204**	**1,488,198,082**	**4,893,146,589**	-	**68,232,276,134**
Balance on 30 Sep 2025	**1,023,899,029**	**52,187,848,234**	**1,235,293,758**	**5,939,519,502**	-	**60,386,560,523**

Appendix No. 02

14 Intangible fixed assets

	Unlimited-term land use rights	Limited-term land use rights	Software	Others	Total
	VND	VND	VND	VND	VND
HISTORICAL COST					
Balance on 01 Jan 2025	-	-	**3,610,757,500**	-	**3,610,757,500**
Balance on 30 Sep 2025	-	-	**3,610,757,500**	-	**3,610,757,500**
ACCUMULATED DEPRECIATION					
Balance on 01 Jan 2025	-	-	**3,548,999,716**	-	**3,548,999,716**
Depreciation	-	-	37,054,692	-	37,054,692
Balance on 30 Sep 2025	-	-	**3,586,054,408**	-	**3,586,054,408**
CARRYING AMOUNT					
Balance on 01 Jan 2025	-	-	**61,757,784**	-	**61,757,784**
Balance on 30 Sep 2025	-	-	**24,703,092**	-	**24,703,092**

Appendix No. 03

18 Taxes and other payables to State Budget

	Opening balance		Arising during period				Ending Balance	
	Receivables 01/01/2025	**Payables 01/01/2025**	**Payable amount**	**Paid amount**	**Increase due to consolidation**	**Decrease due to consolidation**	**Receivables 30/09/2025**	**Payables 30/09/2025**
		VND		**VND**		**VND**		**VND**
- Output VAT	-	2,633,648,855	4,365,605,033	6,513,523,273	-	-	-	485,730,615
- VAT of imported goods	-	-	4,721,477,195	4,721,477,195	-	-	-	-
- Importing and exporting tax	-	-	388,681,925	388,681,925	-	-	-	-
- Coporate income tax	-	19,132,166,841	7,300,402,620	15,651,839,350	-	-	-	10,780,730,111
- Personal income tax	-	231,375,293	3,968,007,875	4,052,594,945	-	-	-	146,788,223
- Environmental protection tax and other taxes	**4,941,768**	**3,319,675,156**	27,722,285	3,342,397,440	-	-	-	58,233
Total	**4,941,768**	**25,316,866,145**	**20,771,896,933**	**34,670,514,128**	-	-	-	**11,413,307,182**

Appendix No. 04

21 Loans and finance leases

	01/01/2025	During period		30/09/2025
	VND		VND	
	Value/Repayment Capability	Increase	Decrease	Value/Repayment Capability
Short-term loans	**140,628,685,046**	**464,381,846,385**	**327,693,730,694**	**277,316,800,737**
BIDV - My Dinh Branch (1)	14,124,403,946	36,423,095,562	36,901,589,987	13,645,909,521
MB - So giao dich 1 Branch (2)	64,640,719,208	91,070,563,853	95,980,471,902	59,730,811,159
Vietcombank - Ha Thanh Branch (3)	16,992,576,804	88,701,269,634	64,009,625,145	41,684,221,293
Vietinbank - Thang Long Branch (4)	25,449,365,096	111,442,087,472	59,333,627,396	77,557,825,172
ABBank - Hanoi Branch (5)	8,734,617,834	-	8,734,617,834	-
TPBank - Hanoi Branch (6)	10,687,002,158	47,902,009,342	51,300,138,508	7,288,872,992
VPBank - Ngo Quyen Branch (7)	-	13,842,820,522	11,433,659,922	2,409,160,600
Saigon – Hanoi Commercial Joint Stock Bank – Thang Long Branch (8)		75,000,000,000	-	75,000,000,000
Total	**140,628,685,046**	**464,381,846,385**	**327,693,730,694**	**277,316,800,737**

Details related to loans:

(1) Loan under credit contract No. 01/2024/6453135/HDTD dated July 11, 2024 and 01/2025/6453135/HĐTD date July 17, 2025 between the Company and Vietnam Joint Stock Commercial Bank for Investment and Development - My Dinh Branch. The total credit limit is VND 24,000,000,000. The purpose of the loan is to supplement working capital for the Company's regular production and business activities. The loan interest rate is specified in each debt acknowledgment contract. The loan collateral is a term deposit contract and the Company's fixed assets.

(2) Loan under credit contract No. 233293.24.002.449769.TD dated July 23, 2024 and 311578.25.002.449769.TD dated June 26,2025 between the Company and Military Commercial Joint Stock Bank - Transaction Office Branch 1. The total loan limit is VND 140,000,000,000, the loan term is until June 26,2026. The purpose of the loan is to supplement working capital for the Company's regular production and business activities. The loan interest rate is specifically stipulated in each debt acknowledgment contract. The loan is secured by machinery, equipment, goods, and the right to collect receivables owned by Vietnam - Japan Medical Investment and Development Joint Stock Company.

(3) Loan under Credit Agreement No. 24/8767425-CTD/017 dated May 13, 2024 and 24/8767425-CTD/018 dated May 20,2025 between the Company and Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ha Thanh Branch. The total credit limit is VND 45,000,000,000. The purpose of the loan is to supplement working capital for the Company's regular production and business activities. The loan interest rate is specifically stipulated in each debt acknowledgment contract. The collateral for the loan is the deposit contracts and fixed assets, real estate of the Company and third parties.

(4) Loan under Credit Agreement No. 05/2024-HDCVHM/NHCT236-VIETNHAT dated May 15, 2024 and 06/2025/HĐCVHM/NHCT326-VIETNHAT dated June 06,2025 between the Company and Vietnam Joint Stock Commercial Bank for Industry and Trade - Thang Long Branch. The total credit limit is VND 120,000,000,000. The purpose of the loan is to supplement working capital for the Company's regular production and business activities. The loan interest rate is specifically stipulated in each debt acknowledgment contract. The loan collateral is real estate and fixed assets of the Company and third parties.

(5) Loan under Loan Agreement No. 817/24/TD/SME/011 dated July 16, 2024 between the Company and An Binh Commercial Joint Stock Bank - Hanoi Branch. Total credit limit is 70,000,000,000 VND. The Company fully settled all loans in Q1/2025 and currently has no outstanding debt.

(6) Loan under Credit Agreement No. 537/2024/HDTD/DDO dated November 11, 2024, between the Company and Tien Phong Commercial Joint Stock Bank – Hanoi Branch. The total credit limit is VND 120,000,000,000, with a term of six (06) months from the disbursement date. The collateral for the loan includes the deposit contract(s) and the receivables arising from economic contracts.

(7) Loan under Credit Agreement No. 0901/2025 dated January 9, 2025, between the Company and Vietnam Prosperity Joint Stock Commercial Bank – Ngo Quyen Branch. The total credit limit is VND 50,000,000,000, with a term of six (06) months from the disbursement date. The collateral for the loan is the receivables arising from economic contracts.

(8) Loan under Credit Agreement No. 0010/2025/HDHM-PN/SHB.110601 dated July 10, 2025, between the Company and Saigon – Hanoi Commercial Joint Stock Bank, Thang Long Branch. The total credit limit is VND 280,000,000,000, with a total loan amount of VND 75,000,000,000 and a term of six (06) months from the disbursement date. The collateral for the loan is the Company's contributed capital in other entities.

Appendix No. 05

22 Changing in owner's equity

	Paid-in capital of owners	Share premium	Development fund	Treasury stock	Retained Earnings	Non-controlling interest	Total
	VND	VND	VND	VND	VND	VND	VND
Period from 01/01/2025 to 30/09/2025							
Balance on 01 Jan 2025	1,125,001,710,000	402,288,328,850	19,211,235,252	-	(1,003,094,905,327)	-	543,406,368,775
Profit of the year	-	-	-	-	43,122,920,444	-	43,122,920,444
Balance on 30 Sep 2025	**1,125,001,710,000**	**402,288,328,850**	**19,211,235,252**	**-**	**(959,971,984,883)**	**-**	**586,529,289,219**